



Iowa General Assembly
Daily Bills, Amendments and Study Bills
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House File 2277

H-8095

1 Amend House File 2277 as follows:
2 1. By striking page 2, line 14, through page 3,
3 line 5, and inserting:
4 <Sec. _____. Section 490.1620, Code 2014, is amended
5 to read as follows:
6 **490.1620 Financial statements for shareholders.**
7 1. A Except as provided in subsection 4, a
8 corporation shall deliver prepare and make available
9 to its shareholders, as provided in subsection 3,
10 annual financial statements, which may be consolidated
11 or combined statements of the corporation and one or
12 more of its subsidiaries, as appropriate, that include
13 a balance sheet as of the end of the fiscal year, an
14 income statement for that year, and a statement of
15 changes in shareholders' equity for the year unless
16 that information appears elsewhere in the financial
17 statements. If financial statements are prepared for
18 the corporation on the basis of generally accepted
19 accounting principles, the annual financial statements
20 must also be prepared on that basis.
21 2. If the annual financial statements are reported
22 upon by a public accountant, the report must accompany
23 them. If not, the statements must be accompanied by a
24 statement of the president or the person responsible
25 for the corporation's accounting records which does all
26 of the following:
27 a. States such person's reasonable belief whether
28 the statements were prepared on the basis of generally
29 accepted accounting principles and, if not, describing
30 the basis of preparation.
31 b. Describes any respects in which the statements
32 were not prepared on a basis of accounting consistent
33 with the statements prepared for the preceding year.
34 3. Within one hundred twenty days after the close
35 of each fiscal year, the corporation shall ~~send~~
36 deliver the annual financial statements described
37 in subsections 1 and 2 to each any person who was a
38 shareholder of the corporation at the end of such
39 fiscal year. Thereafter, on written request from
40 a shareholder to whom the statements were not sent
41 delivered, the corporation shall send deliver to the
42 shareholder the latest financial statements. A public
43 The corporation may fulfill its responsibilities
44 obligation to deliver the financial statements under
45 this section this subsection by any of the following
46 methods:
47 a. By any means authorized under section 490.141.
48 b. By making the financial statements available
49 to a shareholder via internet access without charge
50 notwithstanding the lack of consent otherwise required

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1 by section 490.141, subsection 10, paragraph "b" and by
2 notifying the shareholder of instructions for access.
3 c. If the corporation is a public corporation,
4 by delivering the specified financial statements,
5 or otherwise making them available, in any manner
6 permitted by the applicable rules and regulations of
7 the United States securities and exchange commission.
8 d. If the corporation is not a public corporation,
9 by filing annual financial reports in compliance with
10 state or federal law, provided that such reports meet
11 all the following requirements:
12 (1) Contain a balance sheet as of the end of the
13 fiscal year and an income statement for that fiscal
14 year.
15 (2) Are required by state or federal law to be
16 filed with a state or federal agency within one hundred
17 twenty days after the close of each fiscal year.
18 (3) Are available to the public, including via
19 internet access, without charge.
20 4. A corporation with fewer than one hundred
21 shareholders as of the end of the corporation's fiscal
22 year, or that operates on a cooperative basis as
23 defined under 26 U.S.C. §1381, shall be excused from
24 complying with this section if the corporation prepares
25 annual financial statements, which may be consolidated
26 or combined statements of the corporation and one or
27 more of its subsidiaries, as appropriate, that include
28 a balance sheet as of the end of the fiscal year and an
29 income statement for that fiscal year. Upon written
30 request from a shareholder, the corporation shall, at
31 its expense, deliver to the shareholder the requested
32 financial statements as provided in subsection
33 3, paragraph "a" or "b". If the annual financial
34 statements are reported upon by a public accountant,
35 the report must accompany them.>
36 2. By renumbering as necessary.

HAGENOW of Polk

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House File 2252

H-8096

1 Amend House File 2252 as follows:

2 1. Page 1, after line 29 by inserting:

3 <Sec. _____. Section 257.31, subsection 5, paragraph
4 j, Code 2014, is amended to read as follows:

5 j. Unusual need to continue providing a program or
6 other special assistance to non-English speaking pupils
7 after the expiration of the ~~five-year~~ period of years
8 specified in section 280.4.>

9 2. By striking page 1, line 30, through page 2,
10 line 7, and inserting:

11 <Sec. _____. Section 280.4, subsection 3, Code 2014,
12 is amended to read as follows:

13 3. a. (1) In order to provide funds for the
14 excess costs of instruction of limited English
15 proficient students specified in paragraph "b" above
16 the costs of instruction of pupils in a regular
17 curriculum, students identified as limited English
18 proficient shall be assigned an additional weighting of ~~of~~
19 ~~twenty-two hundredths~~ according to subparagraph (2),
20 and that weighting shall be included in the weighted
21 enrollment of the school district of residence for
22 a the period ~~not exceeding five~~ of years specified
23 in paragraph "b". However, the school budget review
24 committee may grant supplemental aid or a modified
25 supplemental amount to a school district to continue
26 funding a program for students after the expiration of
27 the ~~five-year~~ specified period of years.

28 (2) For budget years beginning on or before July
29 1, 2013, students identified as limited English
30 proficient shall be assigned an additional weighting of
31 twenty-two hundredths. For the budget year beginning
32 July 1, 2014, students identified as limited English
33 proficient shall be assigned an additional weighting of
34 twenty-six hundredths. For the budget year beginning
35 July 1, 2015, and each budget year thereafter, students
36 identified as limited English proficient shall be
37 assigned an additional weighting of thirty hundredths.

38 b. (1) For students first determined to be limited
39 English proficient for a budget year beginning on
40 or after July 1, 2010, but before July 1, 2014, the
41 additional weighting provided under paragraph "a" shall
42 be included in the weighted enrollment of the school
43 district of residence for a period not exceeding five
44 years beginning with the budget year for which the
45 student was first determined to be limited English
46 proficient.

47 (2) For students first determined to be limited
48 English proficient for the budget year beginning
49 July 1, 2014, the additional weighting provided
50 under paragraph "a" shall be included in the weighted

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1 enrollment of the school district of residence for
2 a period not exceeding six years beginning with the
3 budget year for which the student was first determined
4 to be limited English proficient.
5 (3) For students first determined to be limited
6 English proficient for a budget year beginning on or
7 after July 1, 2015, the additional weighting provided
8 under paragraph "a" shall be included in the weighted
9 enrollment of the school district of residence for a
10 period not exceeding seven years beginning with the
11 budget year for which the student was first determined
12 to be limited English proficient.
13 Sec. ____. EFFECTIVE UPON ENACTMENT. The sections
14 of this Act amending sections 257.31 and 280.4, being
15 deemed of immediate importance, take effect upon
16 enactment.>
17 3. Title page, line 3, after <proficient> by
18 inserting <, and including effective date provisions>
19 4. By renumbering as necessary.

GAINES of Polk

STECKMAN of Cerro Gordo

ANDERSON of Polk



Iowa General Assembly
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House File 2252

H-8097

1 Amend House File 2252 as follows:

2 1. Page 1, after line 29 by inserting:

3 <Sec. _____. Section 257.31, subsection 5, paragraph
4 j, Code 2014, is amended to read as follows:

5 j. Unusual need to continue providing a program or
6 other special assistance to non-English speaking pupils
7 after the expiration of the five-year period of years
8 specified in section 280.4.>

9 2. By striking page 1, line 30, through page 2,
10 line 7, and inserting:

11 <Sec. _____. Section 280.4, subsection 3, Code 2014,
12 is amended to read as follows:

13 3. a. In order to provide funds for the excess
14 costs of instruction of limited English proficient
15 students specified in paragraph "b" above the costs
16 of instruction of pupils in a regular curriculum,
17 students identified as limited English proficient shall
18 be assigned an additional weighting of twenty-two
19 hundredths, and that weighting shall be included in the
20 weighted enrollment of the school district of residence
21 for a the period not exceeding five of years specified
22 in paragraph "b". However, the school budget review
23 committee may grant supplemental aid or a modified
24 supplemental amount to a school district to continue
25 funding a program for students after the expiration of
26 the five-year specified period of years.

27 b. (1) For students first determined to be limited
28 English proficient for a budget year beginning on
29 or after July 1, 2010, but before July 1, 2014, the
30 additional weighting provided under paragraph "a" shall
31 be included in the weighted enrollment of the school
32 district of residence for a period not exceeding five
33 years beginning with the budget year for which the
34 student was first determined to be limited English
35 proficient.

36 (2) For students first determined to be limited
37 English proficient for the budget year beginning
38 July 1, 2014, the additional weighting provided
39 under paragraph "a" shall be included in the weighted
40 enrollment of the school district of residence for
41 a period not exceeding six years beginning with the
42 budget year for which the student was first determined
43 to be limited English proficient.

44 (3) For students first determined to be limited
45 English proficient for a budget year beginning on or
46 after July 1, 2015, the additional weighting provided
47 under paragraph "a" shall be included in the weighted
48 enrollment of the school district of residence for a
49 period not exceeding seven years beginning with the
50 budget year for which the student was first determined

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1 to be limited English proficient.>
2 3. By renumbering as necessary.

GAINES of Polk

STECKMAN of Cerro Gordo

ANDERSON of Polk



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House File 2252

H-8098

1 Amend House File 2252 as follows:
2 1. Page 2, after line 7 by inserting:
3 <Sec. _____. Section 280.4, subsection 3, Code 2014,
4 is amended by adding the following new paragraph:
5 NEW PARAGRAPH. c. For a budget year beginning on
6 or after July 1, 2014, if twenty percent or more of the
7 students in a school district or in a school district
8 attendance center are determined to be limited English
9 proficient, the amount generated by the additional
10 weighting assigned to the students pursuant to this
11 subsection may be expended by the school district
12 or the attendance center in which such students are
13 enrolled, for purposes which include but are not
14 limited to salary and benefits for teachers who hold
15 endorsements to provide instruction in English as a
16 second language or transitional bilingual instruction,
17 lowering class size for students identified as limited
18 English proficient, curriculum and instructional
19 materials for such students, language development
20 assessment, professional development for all staff
21 relating to instruction in English as a second language
22 or transitional bilingual instruction, technology and
23 equipment to assist in such instruction, community
24 transition and other support services for such
25 students, additional instructional time for such
26 students, interpreters and communication supports
27 for such students, transportation, other supports
28 necessary for the success of such students, and program
29 evaluation, direction and supplies for such students.
30 Sec. _____. Section 280.4, Code 2014, is amended by
31 adding the following new subsection:
32 NEW SUBSECTION. 4. a. The director of the
33 department of education shall establish a permanent
34 limited English proficient advisory group to review
35 and make recommendations relating to the instruction
36 of limited English proficient students. The advisory
37 group shall work with relevant stakeholders to conduct
38 an examination of best practices for such instruction
39 and a review of funding provided to school districts
40 under this section and funding from other sources. The
41 advisory group shall annually develop recommendations
42 for consideration by the director, the state board, and
43 the general assembly. The advisory group shall also
44 assist with the final development and implementation of
45 any such recommendations or proposals.
46 b. The advisory group shall include but is not
47 limited to the following members:
48 (1) A person or representative of an organization
49 specializing in limited English proficient education.
50 (2) A person or representative of an organization

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1 specializing in Tit. I of the federal Elementary and
2 Secondary Education Act of 1965, 20 U.S.C. §6301 et
3 seq., as amended by the federal No Child Left Behind
4 Act of 2001, Pub. L. No. 107-110.
5 (3) A person or representative of an organization
6 specializing in Tit. III of the federal No Child Left
7 Behind Act of 2001, Pub. L. No. 107-110.
8 (4) A person or representative of an organization
9 specializing in special education instruction.
10 (5) A person or representative of an organization
11 specializing in the Iowa core curriculum.>
12 2. By renumbering as necessary.

GAINES of Polk

STECKMAN of Cerro Gordo

ANDERSON of Polk



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House File 2439

H-8099

- 1 Amend House File 2439 as follows:
2 1. Page 5, line 28, by striking <January February
3 1> and inserting <January 1 15>
4 2. Page 6, lines 1 and 2, by striking <standards
5 and> and inserting <standards after January 1, 2014,
6 and to>
7 3. Page 6, line 26, after <health,> by inserting
8 <family or student voting status, family or student
9 political affiliations, family or student religious
10 affiliations, telephone information other than contact
11 phone numbers,>
12 4. Page 12, by striking lines 2 and 3 and
13 inserting:
14 <Sec. _____. Section 280.3, subsection 3, paragraphs
15 a and b, Code 2014, are amended to read as follows:
16 a. Adopt an implementation plan by July 1, 2010,
17 which provides for the adoption each year of at least
18 one subject area included in the Iowa core curriculum
19 subject area each year content standards as established
20 by the state board of education for grades nine through
21 twelve pursuant to section 256.7, subsection 26. The
22 Iowa core curriculum content standards established
23 for grades nine through twelve by the state board of
24 education pursuant to section 256.7, subsection 26,
25 shall be fully implemented by each school district and
26 school by July 1, 2012.
27 b. Adopt an implementation plan, by July 1, 2012,
28 which provides for the full implementation of the Iowa
29 core curriculum content standards established for
30 kindergarten through grade eight by the state board of
31 education pursuant to section 256.7, subsection 26, by
32 the 2014-2015 school year.>
33 5. By renumbering as necessary.

JORGENSEN of Woodbury

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